IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 24TH JANUARY 2007 / 4TH MAGHA 1928

WP(C).No. 11102 of 2005(V)

PETITIONER:

P.MOHAMMED KUTTY, PROPRIETOR,
WEST COAST PETROLEUM AGENCY, PARAPPANANGADI,
R/A. PARUTHIKUNNAM HOUSE, POOKAYIL BAZAR, TIRUR,
MALAPPURAM DISTRICT.

BY ADV. SRI.K.B.MOHAMMED KUTTY (SR.)

RESPONDENTS:

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1. THE INTELLIGENCE OFFICER,
INVESTIGATION BRANCH, DEPARTMENT OF COMMERCIAL
TAXES, MALAPPURAM.

2. THE STATE OF KERALA, REPRESENTED
BY THE SECRETARY TO GOVERNMENT, TAXES
DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. SMITHA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 24/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1: COPY OF SALE INVOICE DATED 28.3.2000.

EXT.P1(A): COPY OF REGISTRATION CERTIFICATE DATED 18.5.2000.

EXT.P2: COPY OF NOTICE ISSUED BY 1ST RESPONDENT DATED 21.10.2004 NO.RFT 32-2003-2004.

EXT.P3: COPY OF OBJECTION FILED BY PETITIONER BEFORE 1ST RESPONDENT DATED 5.11.2004.

EXT.P4: COPY OF NOTICE ISSUED BY 1ST RESPONDENT DATED 1.12.2004 NO.RFT 32/2003-2004 (1)

EXT.P5: COPY OF NOTICE ISSUED BY 1ST RESPONDENT DATED 1.12.2004 NO.RFT.32/2003-2004.

EXT.P6: COPY OF OBJECTION BEFORE 1ST RESPONDENT DATED 18.12.2004.

EXT.P7: COPY OF DEMAND NOTICE DATED 12.1.2005 NO.RFT.32/2003-2004.

EXT.P8: COPY OF ORDER ISSUED BY 1ST RESPONDENT DATED 12.1.2005 NO.RFT.32/2003-04.

EXT.P9: COPY OF THE DEMAND NOTICE NO.RFT.32/2003-04 DATED 12.1.2005.

/TRUE COPY/

PA TO JUDGE.

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C)NO.11102 OF 2005

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Dated this the 24th day of January 2007

JUDGMENT

Since the issue is covered by judgment of division bench in **Thressiamma L Chirayil v. State of Kerala** [**2007 (1) KLT 303]**, this writ petition is also allowed following same judgment and with same observations, findings and directions as in that judgment.

C.N.RAMACHANDRAN NAIR, JUDGE

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